CONCLUSION

In view of the above amendments and remarks, withdrawal of the instant rejections and issuance of a Notice of Allowance are requested. If any additional fees are required or if an overpayment is made, the Commissioner is authorized to debit or credit our Deposit Account No. 19-0733, accordingly.

Respectfully submitted,

BANNER & WITCOFF, LTD.

Dated: March 28, 2007

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